Remarks

Reconsideration of the present application is respectfully requested. No claims have been added. Claims 2-4, 6-8, and 19-21 have been canceled. Claims 1, 5, 9-13, 15-18 have been amended. Accordingly, claims 1, 5, and 9-18 remain pending, and are believed to be in condition for allowance. Such favorable action is respectfully requested.

Rejections based on 35 U.S.C. § 102

"A claim is anticipated only if each and every element as set forth in the claim is found, either expressly or inherently described, in a single prior art reference." *Verdeggal Brothers v. Union Oil co. of California*, 814 F.2d 628, 631, 2 USPQ 2d 1051, 1053 (Fed. Cir. 1987). "The identical invention must be shown in as complete detail as is contained in the . . . claim." *Richardson v. Suzuki Motor Co.*, 868 F.2d 1226, 1236, 2 USPQ 2d 1913, 1920 (Fed. Cir. 1989). *See also*, MPEP § 2131.

Claims 1-21 are rejected under 35 U.S.C. 102(e) as being anticipated by Gallagher (US 2003/0101112 A1) and Sullivan (US 2003/0093320). As neither Gallagher nor Sullivan describe either expressly or inherently, each and every element as set forth in the rejected claims, applicants respectfully traverses this rejection, but to expedite prosecution have amended our claims to render the rejection moot.

The Office Action concedes that neither an "address-geographic-region table" nor a "geographic-region/tax-district table" are taught by Gallagher, and thus cites to Sullivan for teaching these features. *See* Office Action, page 2. But this section does not teach the aforementioned tables as claimed.

Claim 1, as amended, recites "providing an address-geographical-region (AGR) table that associates said destination address with one or more geographic regions and said origination address with one or more geographic regions," and "providing a geographic-

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region/tax-district (GRTD) table that associates said one or more geographic regions of said destination address with one or more tax districts and said one or more geographic regions of said origination address with one or more tax districts." Support for these amendments can be found at least at page 68 of the Specification.

It is respectfully submitted that Sullivan fails to teach, each and every element as set forth in claim 1. Particularly, Sullivan fails to teach, providing an address-geographic-region (AGR) table, namely, an AGR table that associates a destination address with one or more geographic regions and an origination address with one or more geographic regions. Further, Sullivan fails to teach, providing a geographic-region/tax-district (GRTD) table, namely, a GRTD that associates one or more geographic regions of a destination address with one or more tax districts and one or more geographic regions of an origination address with one or more tax districts. Rather, Sullivan merely discloses a table for an address database that associates mailing address information with a tax jurisdiction identifier. *See* Sullivan, paragraph 81. Sullivan makes no mention of either a AGR table nor a GRTD Table.

Accordingly, we respectfully submit that the Sullivan reference fails to teach, each and every element of independent claim 1, as amended herein. Accordingly, applicants respectfully request withdrawal of the rejection of claim 1 under 35 U.S.C. § 102(e). Claim 1 is believed to be in condition for allowance and such favorable action is respectfully requested.

Each of independent claims 5, 11, 16, and 18 as amended have features similar to those of independent claim 1. Accordingly, independent claims 5, 11, 16, and 18 are in condition for allowance for at least the above-cited reasons for independent claim 1. As such, applicants respectfully request withdrawal of the 35 U.S.C. § 102(e) rejections of these claims as well. Dependent claims 9-10, 13-15, and 17 are allowable based in part on their dependency from one of the allowable independent claims 1, 5, 11, 16, and 18.

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CONCLUSION

It is believed that no fee is due, however, the Commissioner is hereby authorized to charge any amount required to Deposit Account No. 21-0765.

Respectfully submitted,

/Jesse J. Camacho/

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JJC/kkj

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